Registration and Filing Requirements

Public Law 162-2006 provides for a Utility Services Use Tax (USUT), effective July 1, 2006, on the retail consumption of utility services in Indiana that are billed after June 30, 2006, at the rate of one and four tenths percent (1.4%) on gross receipts from the sale of the following commodities or services: electricity, natural gas, water, steam, sewage, or telecommunications. The USUT is an excise tax imposed on the retail consumption of utility services purchased from out-of-state utility service providers where the Utility Receipts Tax has not been paid by the utility providing the service.

The person who consumes utility services in Indiana is personally liable for the tax. The USUT is not imposed to the extent the receipts for utility services are subject to the Indiana Utilities Receipts Tax, and the tax is paid, on the same utility services. The same exemptions allowed by the Indiana Utilities Receipts Tax apply to the USUT. For further explanation of the Utility Services Use Tax see Commissioner's Directive #32 at: www.in.gov/dor/reference/comdir/index.html

A person liable for payment of USUT may register with the Indiana Department of Revenue (Department) to receive remittance forms to pay USUT on their purchases of taxable utility services from out-of-state providers that are billed after June 30, 2006. An out-of-state seller of utility services may elect to register with the Department to collect the USUT on behalf of their retail customers who are the end users in Indiana of the utility services.

Remittance of the tax is made by filing Form USU-103 for each calendar month. Form USU-103 must be filed, even if no tax is due, by the 30th day following the end of each month.

Application for USUT Registration

Enter your business name, address and taxpayer identification number below. Also complete Form USU-103 if you are mailing your

initial payment.				
Name				
DBA Name				
Address			Telephone	
City	State	Zip		
If known, Indiana Taxpayer Id	entification Nu	mber:		
Federal Identification:				
or Social Security Number:				
X Authorized Signature			US Date	

Upon acceptance of your application for registration for USUT, the department will mail remittance vouchers showing pre-printed due dates for the quarter.

For assistance, send an e-mail by visiting http://www.in.gov/dor/contact/email.html or call (317) 615-2662.

Mail application to:

Indiana Department of Revenue P.O. Box 7228 Indianapolis, IN 46207-7228 USU-103 0706

Indiana Department of Revenue Utility Services Use Tax State Form 52709 (R/7-06)

Services Use Tax Filing Status orm 52709 (R/7-06) Monthly

Line instructions for completing Form USU-103

You must file a monthly return even if no tax is owed.

Enter your business name, address, taxpayer identification number(s) and the month of the tax period for which you are filing. Be sure to sign and date the voucher. If remitting tax as an out-of-state seller of utility service, please check box A and complete all lines other than line 2. If remitting tax as an Indiana consumer, check box B and complete lines 2 through 9.

- 1. Total gross sales to Indiana consumers by utility service providers collecting USUT Enter the amount of gross receipts received for furnishing utility services on which Utility Services Use Tax was collected on behalf of your Indiana customers for the retail consumption of utility services in Indiana during the period. The collection of any general sales tax, Indiana utility receipts tax, or use tax paid to another state should not be included.
- **2.** Amount of consumer purchases from utility service providers not collecting USUT Enter the gross amount of all utility services purchased for retail consumption in Indiana from out-of-state utility service providers on which no USUT was collected or charged.
- **3.Adjustments** Enter portion of receipts or amounts included on lines 1 or 2 on which USUT tax was paid on purchases from service providers or was otherwise exempt from USUT. *Documentation of any adjustment must be submitted with the return.*
- **4. Total** Enter amount from line 1 or 2, minus the amount (if any) on line 3.
- **5.** Utility Services Use Tax due for the period Multiply line 4 by the tax rate of 1.4% (0.014).
- **6. Interest due** A payment made after the due date is subject to interest. Interest is computed from the tax due date to the date payment is postmarked. Daily interest equals the current annual interest rate of 4% (0.04), for 2006 divided by 365 multiplied by the amount on line 5. Do not compute interest on any late payment penalty entered on line 7.
- **7. Late payment penalty** Payment made after the due date is also subject to a 10% penalty. The penalty must be computed by multiplying 10% (0.10) times the total of line 5, or \$5, whichever is greater. Do not compute penalty on the interest amount due entered on line 6.
- **8.** Overpayment/underpayment of tax from a prior period Indicate the period that was amended and the resulting carryover amount. Enter the credit for an overpayment as a negative number.
- **9. Total amount due -** Add lines 5 through 8. This is the amount you owe. Please do not send cash. Make check payable (in U.S. funds) to the Indiana Department of Revenue. If result is a negative figure, carry the net overpayment to the next month. You may mail your application for registration with your initial return and payment.

For assistance, call (317) 615-2662 or send an email by visiting www.in.gov/dor/contact/email.html

Utility Services Use Tax State Form 52709 (R/7-06)

I declare under penalties of perjury that this is a true, correct and complete voucher.

X Authorized Signatur	e	US		
Date	Telephone #			
Name				
DBA Name				
Address				
City	StateZip			
Federal Identification	Number			
Social Security Numbe	r			
Taxpayer Identification	Number			
For Tax Period Ending				
Filing Status MONTHLY	Due on or before			
	Check box if remitting tax as an ou Check box if remitting tax as an Inc			
1. Total gross sales to	Indiana consumers by utility service provi	ders collecting USUT.	1.	\$
2. Amount of consum	er purchases from utility service providers	not collecting USUT.	2.	\$
3. Adjustments: Attach proof for any deduction.4. Total: Enter amount from line 1 or 2 less amount (if any) on line 3.				\$
	4. 5.	\$ \$		
	te Tax due: Multiply line 4 by 1.4% (0.014), compute 4% annual interest on amount fr		5. 6.	
7. Late payment pena		\$ \$		
1	erpayment: Carryover from prior period:	Enter amount		\$ \$
	<i>5</i>			-

Mail to:

Indiana Department of Revenue P.O. Box 7228 Indianapolis, IN 46207-7228